

**Reimbursement Rates for Lodging, Meals and Private Vehicle Mileage**  
**For the Continental USA - 48 Contiguous States and the District of Columbia**

Rates October 1, 2005	Notes																																			
<p><b><u>Maximum Allowable Lodging Rates</u></b> (see notes for tax treatment)</p> <ul style="list-style-type: none"><li><b>Non High-Cost Locations</b> (In State and Out of State)<ul style="list-style-type: none"><li>Maximum rate = \$60/ night plus tax</li><li>Exception to maximum rate = \$148.50/day {(60+39) x 150% }</li></ul></li><li><b>High-Cost Locations</b> = See the <a href="#">U.S. General Services Administration</a> web site for the rates for individual high cost locations in the Continental USA.</li></ul>	The reference for the maximum lodging rates is the <a href="#">U.S. General Services Administration</a> web site. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown <b>are before adding applicable state and local taxes to the reimbursement rates</b> ) or <u>Foreign Per Diem Rates</u> (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.																																			
<p><b><u>Meal Rates</u></b> (including taxes and tips and incidental expenses)</p> <table><thead><tr><th></th><th><b>Non High-Cost Locations</b></th><th colspan="5"><b>-----High Cost Locations-----</b></th></tr></thead><tbody><tr><td>Breakfast</td><td>\$ 10.00</td><td>\$11.00</td><td>\$12.00</td><td>\$14.00</td><td>\$15.00</td><td>\$16.00</td></tr><tr><td>Lunch</td><td>12.00</td><td>13.00</td><td>15.00</td><td>16.00</td><td>18.00</td><td>19.00</td></tr><tr><td>Dinner</td><td><u>17.00</u></td><td><u>20.00</u></td><td><u>22.00</u></td><td><u>24.00</u></td><td><u>26.00</u></td><td><u>29.00</u></td></tr><tr><td>Totals</td><td><u>\$39.00</u></td><td><u>\$44.00</u></td><td><u>\$49.00</u></td><td><u>\$54.00</u></td><td><u>\$59.00</u></td><td><u>\$64.00</u></td></tr></tbody></table>		<b>Non High-Cost Locations</b>	<b>-----High Cost Locations-----</b>					Breakfast	\$ 10.00	\$11.00	\$12.00	\$14.00	\$15.00	\$16.00	Lunch	12.00	13.00	15.00	16.00	18.00	19.00	Dinner	<u>17.00</u>	<u>20.00</u>	<u>22.00</u>	<u>24.00</u>	<u>26.00</u>	<u>29.00</u>	Totals	<u>\$39.00</u>	<u>\$44.00</u>	<u>\$49.00</u>	<u>\$54.00</u>	<u>\$59.00</u>	<u>\$64.00</u>	To determine which high cost meal rate applies for a specific high cost location in the Continental USA, refer to the <a href="#">U.S. General Services Administration</a> web site. (Meal rates will be referred to as <u>subsistence</u> rates.)
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<p><b><u>Non High-Cost Per Diem Rate</u></b></p> <ul style="list-style-type: none"><li>Daily rate = \$ 99.00 / day = Non high-cost lodging rate (\$60) + Non high-cost meals rate (\$39)</li><li>Hourly rate = \$ 99 / 24 hours = \$4.13 per hour</li></ul>	Certain types of boards and commissions use both daily and hourly rates (Section 10.70). Also, the hourly rate is used when an employee is authorized to use a privately owned travel trailer or camper (Subsection 10.30.70).																																			
<b>Private Owned Vehicle (POV) Mileage Rate</b> = \$.485 / mile	Source: IRS Revenue Procedure 2005-99.																																			
<b>Private Aircraft Mileage Rate</b> = \$1.07 / statute mile	Source: Federal Register Vol. 70, No. 23 Feb. 4, 2005																																			
<b>Private Owned Motorcycle Mileage Rate</b> = \$.305 / mile	Source: Federal Register Vol. 70, No. 23 Feb. 4, 2005																																			